



3015 (02-02-05)

ANNUAL REPORT

OF

Name: CASSVILE WATER & SEWER UTILITY

Principal Office: 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASSVILE WATER & SEWER UTILITY**Utility Address:** 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171**When was utility organized?** 1/1/1897**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS MARLENE ESSER**Title:** CLERK/TREASURER**Office Address:**100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806**Telephone:** (608) 725 - 5180**Fax Number:** (608) 725 - 2192**E-mail Address:** N/A

Individual or firm, if other than utility employee, preparing this report:

Name: PATRICK FITZSIMMONS**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** pfitzsimmons@johnson block.com

President, chairman, or head of utility commission/board or committee:

Name: MR STEVE BECWAR**Title:** CHAIRMAN**Office Address:**100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806**Telephone:** (608) 725 - 5180**Fax Number:** (608) 725 - 2192**E-mail Address:** N/A

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CHAD FREYMILLER**Title:** SENIOR ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** chadf@johnsonblock.com**Date of most recent audit report:** 2/12/2004**Period covered by most recent audit:** 1/01/2003-12/31/2003

Names and titles of utility management including manager or superintendent:

Name: MR MARK BARTELS**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806**Telephone:** (608) 725 - 5180**Fax Number:** (608) 725 - 2192**E-mail Address:** N/A

Name of utility commission/committee: CASSVILLE WATER & SEWER UTILITY

Names of members of utility commission/committee:

MR STEVE BECWAR, CHAIRMAN

MR TERRY ROE

MR KEVIN WILLIAMS

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	279,982	292,364	1
Operating Expenses:			
Operation and Maintenance Expense (401)	143,021	161,037	2
Depreciation Expense (403)	56,943	54,368	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,705	28,744	5
Total Operating Expenses	227,669	244,149	
Net Operating Income	52,313	48,215	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	52,313	48,215	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,170	1,580	9
Miscellaneous Nonoperating Income (421)	0	95,222	10
Total Other Income	7,170	96,802	
Total Income	59,483	145,017	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,177)	0	11
Other Income Deductions (426)	11,147	10,735	12
Total Miscellaneous Income Deductions	(3,030)	10,735	
Income Before Interest Charges	62,513	134,282	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,718	25,633	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	31,718	25,633	
Net Income	30,795	108,649	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	650,645	28,025	19
Balance Transferred from Income (433)	30,795	108,649	20
Miscellaneous Credits to Surplus (434)	0	513,971	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	681,440	650,645	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	279,982		279,982	1
Total (Acct. 400):	279,982	0	279,982	
Operation and Maintenance Expense (401):				
Derived	143,021		143,021	2
Total (Acct. 401):	143,021	0	143,021	
Depreciation Expense (403):				
Derived	56,943		56,943	3
Total (Acct. 403):	56,943	0	56,943	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	27,705		27,705	5
Total (Acct. 408):	27,705	0	27,705	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	52,313	0	52,313	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST INCOME	7,170	0	7,170	10
Total (Acct. 419):	7,170	0	7,170	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water			0	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Sewer			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	7,170	0	7,170

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(14,177)		(14,177) 14
NONE	0	0	0 15
Total (Acct. 425):	(14,177)	0	(14,177)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		4,488	4,488 16
Depreciation Expense on Contributed Plant - Sewer		6,659	6,659 17
NONE	0	0	0 18
Total (Acct. 426):	0	11,147	11,147
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,177)	11,147	(3,030)

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	31,718		31,718 19
Total (Acct. 427):	31,718	0	31,718
Amortization of Debt Discount and Expense (428):			
NONE	0		0 20
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 22
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	31,718	0	31,718
NET INCOME:	41,942	(11,147)	30,795
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	52,187	598,458	650,645 25
Total (Acct. 216):	52,187	598,458	650,645
Balance Transferred from Income (433):			
Derived	41,942	(11,147)	30,795 26
Total (Acct. 433):	41,942	(11,147)	30,795
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	94,129	587,311	681,440

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	133,567	0	146,415	0	279,982	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,006				1,006	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	132,561	0	146,415	0	278,976	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,693,154	2,636,832	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	948,404	1,170,770	2
Net Utility Plant	1,744,750	1,466,062	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	11,900	20,905	7
Total Other Property and Investments	11,900	20,905	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	19,837	48,445	8
Temporary Cash Investments (132)	73,122	51,653	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,636	48,872	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	57,757	51,544	14
Materials and Supplies (150)	2,525	2,525	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	199,877	203,039	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,956,527	1,690,006	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	280,208	280,208	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	681,440	650,645	23
Total Proprietary Capital	961,648	930,853	
LONG-TERM DEBT			
Bonds (221)	217,521	237,490	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	459,719	485,000	26
Total Long-Term Debt	677,240	722,490	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	3,669	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	22,905	22,905	31
Interest Accrued (237)	16,297	13,758	32
Other Current and Accrued Liabilities (238)	5,397		33
Total Current and Accrued Liabilities	48,268	36,663	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	269,371	0	36
Total Deferred Credits	269,371	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,956,527	1,690,006	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,026,716	1,610,116	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	762,722	1,047,565	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	282,732	600,135	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,045,454	1,647,700	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	258,828	394,020	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	96,370	199,186	0	0	12
Total Accumulated Provision	355,198	593,206	0	0	
Net Utility Plant	690,256	1,054,494	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	330,745	552,984			883,729	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,947	35,996			56,943	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,182	(1,182)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	22,129	34,814	0	0	56,943	16
Debits during year						17
Book cost of plant retired	3,600	676			4,276	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	90,446	193,102			283,548	21
					0	22
					0	23
					0	24
Total debits	94,046	193,778	0	0	287,824	25
Balance end of year (110.1)	258,828	394,020	0	0	652,848	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	91,882	195,159			287,041	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,488	6,659			11,147	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	4,488	6,659	0	0	11,147	16
Debits during year						17
Book cost of plant retired	0	2,632			2,632	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	2,632	0	0	2,632	25
Balance end of year (110.1)	96,370	199,186	0	0	295,556	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,525	2,525	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,525	2,525	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	280,208	1
Changes during year (explain):		2
Balance end of year	280,208	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWERAGE SYSTEM REV BONDS SERIES 199	06/23/1993	05/01/2013	3.80%	217,521	1
Total Bonds (Account 221):				217,521	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND	03/15/2003	03/15/2023	5.00%	321,769	1
BADGER STATE BANK	09/09/2003	09/09/2013	4.75%	137,950	2
Total for Account 224				459,719	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,905	1
Accruals:		
Charged water department expense	24,836	2
Charged electric department expense		3
Charged sewer department expense	2,869	4
Other (explain):		
NONE		5
Total Accruals and other credits	27,705	
Taxes paid during year:		
County, state and local taxes	22,905	6
Social Security taxes	4,400	7
PSC Remainder Assessment	400	8
Other (explain):		
NONE		9
Total payments and other debits	27,705	
Balance end of year	22,905	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Clean Water Fund	1,502	8,508	8,634	1,376	1
Subtotal	1,502	8,508	8,634	1,376	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Badger State Bank-Water	2,382	6,947	7,145	2,184	3
STATE TRUST FUND	9,874	16,263	13,400	12,737	4
Subtotal	12,256	23,210	20,545	14,921	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	13,758	31,718	29,179	16,297	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EQUIPMENT REPLACEMENT	11,900	3
Total (Acct. 125):	11,900	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,927	5
Electric		6
Sewer (Regulated)	28,709	7
Other (specify):		
NONE		8
Total (Acct. 142):	46,636	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL-TAX ROLL ITEMS	1,039	12
DUE FROM GENERAL-PRIOR YEAR GRANT	54,523	13
DUE FROM GENERAL-REIMBURSEMENT FOR COPIER	2,195	14
Total (Acct. 145):	57,757	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL-INSURANCE	3,669	18
Total (Acct. 233):	3,669	
Other Deferred Credits (253):		
Regulatory Liability	269,371	19
NONE		20
Total (Acct. 253):	269,371	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	753,353	0	1,027,457	0	1,780,810	1
Materials and Supplies	2,525	0	0	0	2,525	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	294,786	0	473,502	0	768,288	4
Customer Advances for Construction					0	5
Regulatory Liability	42,962	0	91,723	0	134,685	6
					0	7
Average Net Rate Base	418,130	0	462,232	0	880,362	
Net Operating Income	25,591	0	26,722	0	52,313	8
Net Operating Income as a percent of						
Average Net Rate Base	6.12%	N/A	5.78%	N/A	5.94%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1	1
Electric		2
Gas		3
Sewer	1	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	90,446	0	193,102	0	283,548	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	4,522		9,655		14,177	4
Other (specify): NONE					0	5
Balance End of Year	85,924	0	183,447	0	269,371	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Signature Page (Page ii)

General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

February 20, 2005

Village Board
Village of Cassville
Cassville, Wisconsin 53806

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Cassville Water and Sewer Utility as of December 31, 2004, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Cassville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	131,604	136,101	1
Total Sales of Water	131,604	136,101	
Other Operating Revenues			
Forfeited Discounts (470)	268	448	2
Other Water Revenues (474)	1,695	2,498	3
Total Other Operating Revenues	1,963	2,946	
Total Operating Revenues	133,567	139,047	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	42,185	48,351	4
General Operating Expenses (680-690)	20,008	23,514	5
Total Operation and Maintenance Expenses	62,193	71,865	
Other Operating Expenses			
Depreciation Expense (403)	20,947	19,711	6
Amortization Expense (404)		0	7
Taxes (408)	24,836	25,374	8
Total Other Operating Expenses	45,783	45,085	
Total Operating Expenses	107,976	116,950	
NET OPERATING INCOME	25,591	22,097	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	405	15,951	58,108	4
Commercial	57	3,886	12,026	5
Industrial	8	4,514	9,162	6
Total Metered Sales to General Customers (461)	470	24,351	79,296	
Private Fire Protection Service (462)	3		2,008	7
Public Fire Protection Service (463)	1		47,062	8
Other Sales to Public Authorities (464)	13	1,608	3,238	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	487	25,959	131,604	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	47,062	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	47,062	
Forfeited Discounts (470):		
Customer late payment charges	268	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	268	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,006	7
Other (specify):		
MISCELLANEOUS	689	8
Total Other Water Revenues (474)	1,695	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	23,959	30,734	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	4,279	8,119	3
Chemicals (630)	1,763	2,396	4
Supplies and Expenses (640)	4,360	3,442	5
Repairs of Water Plant (650)	7,122	2,971	6
Transportation Expenses (660)	702	689	7
Total Plant Operation and Maintenance Expenses	42,185	48,351	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,272	5,440	8
Office Supplies and Expenses (681)	2,159	2,440	9
Outside Services Employed (682)	2,585	3,204	10
Insurance Expense (684)	1,734	1,995	11
Employees Pensions and Benefits (686)	8,274	9,752	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	984	683	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	20,008	23,514	
Total Operation and Maintenance Expenses	62,193	71,865	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		22,905	22,905	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		475	455	2
Net property tax equivalent		22,430	22,450	
Social Security		2,206	2,797	3
PSC Remainder Assessment		200	127	4
Other (specify): NONE			0	5
Total tax expense		24,836	25,374	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.255718				3
County tax rate	mills		5.524960				4
Local tax rate	mills		8.047291				5
School tax rate	mills		2.421270				6
Voc. school tax rate	mills		12.841607				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.090846				10
Less: state credit	mills		1.682803				11
Net tax rate	mills		27.408043				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.047291				14
Combined School Tax Rate	mills		15.262877				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.310168				17
Total Tax Rate	mills		29.090846				18
Ratio of Local and School Tax to Total	dec.		0.801289				19
Total tax net of state credit	mills		27.408043				20
Net Local and School Tax Rate	mills		21.961757				21
Utility Plant, Jan. 1	\$	1,026,716	1,026,716				22
Materials & Supplies	\$	2,525	2,525				23
Subtotal	\$	1,029,241	1,029,241				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,029,241	1,029,241				26
Assessment Ratio	dec.		0.782100				27
Assessed Value	\$	804,969	804,969				28
Net Local & School Rate	mills		21.961757				29
Tax Equiv. Computed for Current Year	\$	17,679	17,679				30
Tax Equivalent per 1994 PSC Report	\$	22,905					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,905					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,782		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	137,922		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	27,288		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	170,992	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,464		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,658		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,680		20
Total Pumping Plant	148,802	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,931		23
Total Water Treatment Plant	11,931	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,782	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			137,922	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			27,288	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	170,992	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			76,464	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,658	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,680	20
Total Pumping Plant	0	0	148,802	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,931	23
Total Water Treatment Plant	0	0	11,931	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	123		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	65,118		26
Transmission and Distribution Mains (343)	208,281		27
Fire Mains (344)	0		28
Services (345)	36,655		29
Meters (346)	40,257	9,069	30
Hydrants (348)	40,352	134	31
Other Transmission and Distribution Plant (349)	932		32
Total Transmission and Distribution Plant	391,718	9,203	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	374		35
Computer Equipment (372.1)	3,529	600	36
Transportation Equipment (373)	5,945	12,535	37
Other General Equipment (379)	10,693		38
Other Tangible Property (390)	0		39
Total General Plant	20,541	13,135	
Total utility plant in service directly assignable	743,984	22,338	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	743,984	22,338	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			123	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			65,118	26
Transmission and Distribution Mains (343)			208,281	27
Fire Mains (344)			0	28
Services (345)			36,655	29
Meters (346)	3,600		45,726	30
Hydrants (348)			40,486	31
Other Transmission and Distribution Plant (349)			932	32
Total Transmission and Distribution Plant	3,600	0	397,321	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			374	35
Computer Equipment (372.1)			4,129	36
Transportation Equipment (373)			18,480	37
Other General Equipment (379)			10,693	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	33,676	
Total utility plant in service directly assignable	3,600	0	762,722	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	3,600	0	762,722	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	216,877		27
Fire Mains (344)	0		28
Services (345)	34,025		29
Meters (346)	0		30
Hydrants (348)	31,830		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	282,732	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	282,732	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	282,732	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			216,877 27
Fire Mains (344)			0 28
Services (345)			34,025 29
Meters (346)			0 30
Hydrants (348)			31,830 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	282,732
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	282,732
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	282,732

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,478	2,478	1
February			2,438	2,438	2
March			3,025	3,025	3
April			3,102	3,102	4
May			3,187	3,187	5
June			3,223	3,223	6
July			3,523	3,523	7
August			3,056	3,056	8
September			3,295	3,295	9
October			2,877	2,877	10
November			2,945	2,945	11
December			3,304	3,304	12
Total annual pumpage	0	0	36,453	36,453	
Less: Water sold				25,959	13
Volume pumped but not sold				10,494	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				633	16
Volume related to equipment/system malfunction				813	17
Non-utility volume NOT included in water sales				502	18
Total volume not sold but accounted for				1,948	19
Volume pumped but unaccounted for				8,546	20
Percent of water lost				23%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				303	23
Date of maximum: 4/12/2004					24
Cause of maximum:					25
Hydrant flushing.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				37	26
Date of minimum: 1/5/2004					27
Total KWH used for pumping for the year				41,500	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 1 350 GPM 301 E. FRONT	1	852	10	102,000	No	1
WELL # 3 650 GPM 613 W AMELIA	3	120	40	120,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	A	B	C	1
Location	WELL # 1 301 E. FRONT ST.	WELL # 1 301 E. FRONT ST.	WELL # 1 301 E. FRONT ST.	2
Purpose	S	B	S	3
Destination	D	D	R	4
Pump Manufacturer	ALLIS CHALMERS	G.E.	LAYNE N.W.	5
Year Installed	1954	1951	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	400	8
Pump Motor or Standby Engine Mfr	ALLIS CHAMBERS	G.E.	LAYNE N.W.	9 10
Year Installed	1954	1951	1956	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	50	30	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 3			14
Location	1013 W. AMELIA STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	650			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	1989			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	# 1	# 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1950	1970	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	6	169	10
Total capacity in gallons (actual)	30,000	300,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	13
			14
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)		NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.3000	19
			20
Is a corrosion control chemical used (yes, no)?		N	21
			22
Is water fluoridated (yes, no)?		Y	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,114	0	0	0	6,114	1
M	D	6.000	16,577	0	0	0	16,577	2
P	D	6.000	2,636	0	0	0	2,636	3
M	D	8.000	11,541	0	0	0	11,541	4
P	D	8.000	1,553	0	0	0	1,553	5
M	D	10.000	996	0	0	0	996	6
Total Within Municipality			39,417	0	0	0	39,417	
Total Utility			39,417	0	0	0	39,417	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	450	0	0	0	450	21	1
P	0.750	1	0	0	0	1		2
M	1.000	3	0	0	0	3	1	3
M	1.500	5	0	0	0	5		4
M	2.000	4	0	0	0	4		5
M	6.000	1	0	0	0	1		6
Total Utility		464	0	0	0	464	22	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	432	60	53	0	439	58	1
0.750	22	0	3	0	19	3	2
1.000	7	0	1	0	6	2	3
1.500	10	0	0	0	10	4	4
2.000	3	0	0	0	3	0	5
3.000	1	0	0	0	1	0	6
4.000	1	0	0	0	1	0	7
Total:	476	60	57	0	479	67	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	388	37	0	0	0	14	439	1
0.750	5	11	2	1	0	0	19	2
1.000	3	3	0	0	0	0	6	3
1.500	0	3	2	1	0	4	10	4
2.000	0	1	1	1	0	0	3	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	1	0	0	0	1	7
Total:	396	55	6	4	0	18	479	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	72				72	2
Total Fire Hydrants	72	0	0	0	72	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	72
Number of distribution system valves end of year:	125
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

The utility experienced a major leak in the prior year. The balance in account 620 is comparable to the 2002 amount of \$4,706.

A number of repairs to the plant including roof repairs and asphalt patching result in an increase to account 650.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

The Utility purchased two new pickups in 2004.

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

The Utility capitalized \$134 of miscellaneous hydrant parts during 2004.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	145,951	152,627	1
Total Sewage Operating Revenues	145,951	152,627	
Other Operating Revenues			
Forfeited Discounts (631)	464	690	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	464	690	
Total Operating Revenues	146,415	153,317	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	54,108	60,119	8
Maintenance Expenses (831-834)	5,375	4,945	9
Customer Accounting & Collection Expenses (840-843)	724	1,717	10
Administrative and General Expenses (850-857)	20,621	22,391	11
Total Operation and Maintenance Expenses	80,828	89,172	
Other Operating Expenses			
Depreciation Expense (403)	35,996	34,657	12
Amortization Expense (404)		0	13
Taxes (408)	2,869	3,370	14
Total Other Operating Expenses	38,865	38,027	
Total Operating Expenses	119,693	127,199	
NET OPERATING INCOME	26,722	26,118	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	63	2,898	16,068	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	63	2,898	16,068	
Measured Service to General Customers (622)				
Residential Revenues	420	12,911	91,870	5
Commercial Revenues	59	3,847	18,045	6
Industrial Revenues	9	2,792	13,613	7
Revenues from Public Authorities	16	1,446	3,308	8
Total Measured Service to General Customers (622)	504	20,996	126,836	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)	1	150	3,047	11
Interdepartmental Service (626)				12
 Total Sewage Operating Revenues	 568	 24,044	 145,951	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	464	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	464	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	24,303	30,927	1
Power and Fuel for Pumping (821)	15,475	15,543	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	13,628	12,960	8
Transportation Expenses (828)	702	689	9
Rents (829)		0	10
Total Operation Expenses	54,108	60,119	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		1,287	11
Maintenance of Collection System Pumping Equipment (832)		39	12
Maintenance of Treatment and Disposal Plant Equipment (833)	4,519	3,587	13
Maintenance of General Plant Structures and Equipment (834)	856	32	14
Total Maintenance Expenses	5,375	4,945	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)		977	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	724	740	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	724	1,717	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	4,272	4,179	19
Office Supplies and Expenses (851)	1,597	1,587	20
Outside Services Employed (852)	2,000	2,331	21
Insurance Expense (853)	1,935	2,225	22
Employees Pensions and Benefits (854)	8,274	9,752	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	1,049	1,178	24
Miscellaneous General Expenses (856)	1,494	1,139	25
Rents (857)		0	26
Total Administrative and General Expenses	20,621	22,391	
Total Operation and Maintenance Expenses	80,828	89,172	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		2,194	2,788	1
Local and School Tax Equivalent on Meters Charged by Water Department		475	455	2
PSC Remainder Assessment		200	127	3
Other (specify):				
NONE			0	4
Total tax expense		2,869	3,370	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	13,149	3,300	6
Collecting Mains and Accessories (313)	139,193	24,457	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	13,227		9
Other Collecting System Equipment (316)	543		10
Total Collection System	166,112	27,757	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	121,720		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	95,537		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	217,257	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	38,245		17
Structures and Improvements (331)	116,592		18
Preliminary Treatment Equipment (332)	21,660		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	65,715		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	49,931		23
Sludge Treatment and Disposal Equipment (337)	56,267		24
Plant Site Piping (338)	61,448		25
Flow Metering and Monitoring Equipment (339)	7,969		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	18		16,431	6
Collecting Mains and Accessories (313)	658		162,992	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			13,227	9
Other Collecting System Equipment (316)			543	10
Total Collection System	676	0	193,193	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			121,720	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			95,537	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	217,257	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			38,245	17
Structures and Improvements (331)			116,592	18
Preliminary Treatment Equipment (332)			21,660	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			65,715	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			49,931	23
Sludge Treatment and Disposal Equipment (337)			56,267	24
Plant Site Piping (338)			61,448	25
Flow Metering and Monitoring Equipment (339)			7,969	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	1,500		27
Other Treatment and Disposal Plant Equipment (341)	87,304		28
Total Treatment and Disposal Plant	506,631	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	77,108		30
Office Furniture and Equipment (372)	1,373		31
Computer Equipment (372.1)	3,530	600	32
Transportation Equipment (373)	5,945	12,535	33
Other General Equipment (379)	29,393		34
Other Tangible Property (390)	0		35
Total General Plant	117,349	13,135	
Total utility plant in service directly assignable	1,007,349	40,892	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,007,349	40,892	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Outfall Sewer Pipes (340)			1,500	27
Other Treatment and Disposal Plant Equipment (341)			87,304	28
Total Treatment and Disposal Plant	0	0	506,631	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			77,108	30
Office Furniture and Equipment (372)			1,373	31
Computer Equipment (372.1)			4,130	32
Transportation Equipment (373)			18,480	33
Other General Equipment (379)			29,393	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	130,484	
Total utility plant in service directly assignable	676	0	1,047,565	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	676	0	1,047,565	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	64,518		6
Collecting Mains and Accessories (313)	538,249		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	602,767	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	90		64,428	6
Collecting Mains and Accessories (313)	2,542		535,707	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	2,632	0	600,135	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	602,767	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	602,767	0	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	2,632	0	600,135
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	2,632	0	600,135

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	719	1	1	0	719	0	1
Total Utility		719	1	1	0	719	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	945	0	0	0	945	1
6.000	604	0	0	0	604	2
8.000	33,205	180	196	0	33,189	3
10.000	4,163	0	0	0	4,163	4
12.000	2,632	0	0	0	2,632	5
Total Utility	41,549	180	196	0	41,533	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

The Utility completed a sanitary sewer and storm sewer reconstruction during the year.

The Utility purchased two new trucks during the year.

Sewer Services (Page S-11)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The service addition was financed by operating revenues as part of the reconstruction project.

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

Additions were financed by operating revenues.
